

SECTION 63 combines sections 62 and 63 of the Revised Statute, and provides in addition that the penalty imposed shall be exigible upon breach of regulations made under this Part.

2. By chapter 50 of the Statutes of 1928, the sales tax was reduced from 4% to 3%, and by chapter 57 of the Statutes of 1929, this tax was reduced to 2%.

3. The amendment re-enacts section 106 of the Act as in the Revised Statutes of 1927, but makes it apply to Parts XI and XII as well as to Part XIII. The taxes imposed by Parts XI, XII and XIII, (Manufacturers' or Gallonage Tax, Excise Tax on Playing Cards and Wines, and Consumption or Sales Tax), were formerly all included in Part IV of the Act and the section as originally enacted by chapter 69 of the Statutes of 1927, section 4, reads:—"Every person liable for taxes under Part IV of this Act. . . .". In the Revised Statutes of 1927, the Manufacturers' or Gallonage Tax was placed by itself in Part XI, the Excise Tax on Playing Cards and Wines in Part XII, and the Consumption or Sales Tax in Part XIII, but section 106 was re-enacted to refer only to the tax imposed by Part XIII. The Revised Statutes are intended only to codify the existing law and the amendment is designed to make it clear that the penalties apply to all three taxes.

4. Section 4 re-enacts subsection 1 of section 107 of the Act as it stands at present, but makes it apply to Stock Transfer Tax imposed by Part VII as well as to the taxes imposed by Parts XI, XII and XIII.